

# **Request and Writ for Garnishment (Income Tax Refund/Credit)**

(Form MC 52)

• <b>STATE OF MICHIGAN</b> _____ <b>JUDICIAL DISTRICT</b> _____ <b>JUDICIAL CIRCUIT</b>	<b>REQUEST AND WRIT FOR GARNISHMENT (INCOME TAX REFUND/CREDIT)</b>	• <b>CASE NO.</b>
Court address	• Zip code	Court telephone no.

- This portion to be completed by the court only.

**TO THE GARNISHEE: Make the amount intercepted under this writ payable to and mailed to:**    ☐ the plaintiff.    ☐ the plaintiff's attorney.    ☐ the court.

Plaintiff name and address (judgment creditor)  Plaintiff social security or FE no.  Plaintiff's attorney, address  <table style="width: 100%;"> <tr> <td style="width: 50%;">Plaintiff attorney FE no.</td> <td style="width: 50%;">Plaintiff attorney telephone no.</td> </tr> </table>	Plaintiff attorney FE no.	Plaintiff attorney telephone no.	v	Defendant name and address (judgment debtor)  Social security no.  Garnishee Third Party Withholding Unit Michigan Department of Treasury PO Box 15128 Lansing, Michigan 48901
Plaintiff attorney FE no.	Plaintiff attorney telephone no.			

### REQUEST

1. Plaintiff received judgment against defendant for \$ \_\_\_\_\_ on \_\_\_\_\_.
  2. The total amount of postjudgment interest accrued to date is \_\_\_\_\_. The total amount of postjudgment costs accrued to date is \_\_\_\_\_. The total amount of postjudgment payments made to date is \_\_\_\_\_.  
The amount of the unsatisfied judgment now due (including interest and costs) is • \$\_\_\_\_\_.
  3. Plaintiff knows or with good reason believes the state treasurer is indebted to or controls property belonging to the defendant.
  4. **Plaintiff requests** a writ of garnishment to intercept income tax.
- I declare that the statements above are true to the best of my information, knowledge, and belief.

Date

Plaintiff/Agent/Attorney signature

### WRIT OF GARNISHMENT

**To be completed by the court.**

#### TO THE PLAINTIFF:

1. You must serve this writ on the state treasurer along with a \$6.00 fee and any discovery request for information related to this garnishment.
2. You must serve a copy of this writ on the defendant within 7 days after serving the writ on the state treasurer.
3. You are responsible for paying to the state treasurer any reasonable costs incurred by the state treasurer in providing information in response to your discovery request.
4. If a state tax refund or credit is not intercepted before October 31 of the year during which this writ of garnishment is to be processed, you will not receive a disclosure unless you file a written request with the state treasurer between November 1 and December 31 of the tax year following the tax year for which this writ was filed.

#### TO THE DEFENDANT:

1. If a state tax refund or credit is intercepted under this writ, the state treasurer will notify you on a disclosure form.
2. You have **14 days** after being notified of an intercept to file objections to the writ of garnishment with the court. If you do not object within this time, the intercepted tax refund or credit held under this writ will be applied to the judgment **28 days** after the disclosure was filed with the court.

#### TO THE GARNISHEE:

1. Upon intercepting a state tax refund or credit, calculate the amount available to satisfy all or part of the garnishment.
2. Within 90 days after establishing any other liability for which the state tax refund or credit may be applied under MCL 205.30a file with the court a verified disclosure identifying the intercepted amount, less any setoff, counterclaim, or other demand of the state against the defendant.
3. Unless notified by the court that objections to the writ of garnishment have been filed, payment of the intercepted amount must be made not less than 28 days after filing the disclosure.
4. **You are ordered to pay the amount intercepted under this writ as stated at the top of this form.**

Date of issue

Deputy court clerk

**REQUEST AND WRIT FOR GARNISHMENT  
(INCOME TAX REFUND/CREDIT)**  
Case No. \_\_\_\_\_

**PROOF OF SERVICE**

**TO PROCESS SERVER:** You must serve the garnishee with this request and writ of garnishment, the \$6.00 fee, and any attachments and file proof of service with the court clerk as directed by the plaintiff. If you are unable to complete service, you must return this original and all copies to the court clerk.

**CERTIFICATE / AFFIDAVIT OF SERVICE / NONSERVICE**

☐ **OFFICER CERTIFICATE**

I certify that I am a sheriff, deputy sheriff, bailiff, appointed court officer, or attorney for a party [MCR 2.104(A)(2)], and that: (notarization not required)

**OR**

☐ **AFFIDAVIT OF PROCESS SERVER**

Being first duly sworn, I state that I am a legally competent adult who is not a party or an officer of a corporate party, and that: (notarization required)

- ☐ I served the request and writ of garnishment, the \$6.00 fee, and any attachments by:  
☐ personal service    ☐ registered or certified mail (copy of return receipt attached) on:

Garnishee name Michigan Department of Treasury Third Party Withholding Unit	Complete address of service PO Box 15128 Lansing, Michigan 48901	Day, date, time
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- ☐ I served a copy of the request and writ of garnishment by  
☐ personal service    ☐ first class mail on:

Defendant name	Complete address of service	Day, date, time
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- ☐ I have personally attempted to serve the request and writ of garnishment on the defendant and have been unable to complete service.

Defendant's name	Complete address(es) of service	Day, date, time
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Service fee	Miles traveled	Mileage fee	Total fee
\$		\$	\$

Signature \_\_\_\_\_

Title \_\_\_\_\_

Subscribed and sworn to before me on \_\_\_\_\_, \_\_\_\_\_ County, Michigan.  
Date

My commission expires: \_\_\_\_\_ Signature: \_\_\_\_\_  
Date Deputy court clerk/Notary public

Notary public, State of Michigan, County of \_\_\_\_\_

**ACKNOWLEDGMENT OF SERVICE**

I acknowledge that I have received the request and writ of garnishment (and the \$6.00 fee and attachments if applicable) on

\_\_\_\_\_  
Day, date, time

\_\_\_\_\_  
Signature on behalf of \_\_\_\_\_